

Amend Sections 7403.2, 7651, 7652.5, 7652.7, 8752, 30181, 30182, 30183, 30186, 30187, 30188, 32251, 40061, 40063, 41052, 43151, 43152.6, 43152.7, 43152.9, 43152.13, 43152.14, 45151, 46151, 50109, 60107, 60201, 60202, 60204, 60205, 60205.5 of, and add Sections 8763, 30193, 32263, 40069, 41063, 43173, 45163, 46163, 50112.10, 55040, 60505.5 to, the Revenue and Taxation Code to authorize the Board to accept Special Taxes Program returns by electronic media and to prescribe the method of authenticating a return.

Source: Honorable John Chiang

Under current Sales and Use Tax Law, the Board is authorized to accept sales and use tax returns by electronic media. Current law also requires that any person filing a return with the Board be authenticated in a manner prescribed by the Board.

This proposal would provide similar statutory authority to the benefit of both taxpayers and the Board for the following laws of the Special Taxes Department: Motor Vehicle Fuel Tax Law, Use Fuel Tax Law, Cigarette and Tobacco Products Tax Law, Alcoholic Beverage Tax Law, Energy Resources Surcharge Law, Emergency Telephone Users Surcharge Law, Hazardous Substances Tax Law, Integrated Waste Management Fee Law, Oil Spill Response, Prevention, and Administration Fees Law, Underground Storage Tank Maintenance Fee Law, Fee Collection Procedures Law, and Diesel Fuel Tax Law.

With the proliferation of computers, local area networks, and electronic mail, this proposal would provide the Special Taxes Department with the opportunity to be responsive to these changing technologies. Many states have implemented forms of electronic transmission of returns, and both the Internal Revenue Service and the Franchise Tax Board are currently accepting returns through the use of electronic media. The Board has received requests from the petroleum and trucking industry to allow them to file their returns electronically through a web site.

There are many benefits to allowing taxpayers to file electronically. For example, as more and more taxpayers take advantage of the opportunity to electronically file, processing costs in the mailroom, the cashiering unit, the data entry group, and the file area could potentially be reduced. It could also reduce data entry errors and possibly provide for more accurate tax returns. In addition, over time, electronic filing could reduce the physical space needed for housing documents in expensive office space. Instead, returns and other documents could be stored on electronic media, such as magnetic tape or disks, in less expensive off-site locations. Electronic filing could also provide accessible, up-to-date return information in a more timely manner through its automatic entry of information from a return into the computer system.

This proposal would also allow taxpayers to be authenticated by means other than a traditional signature in order for the Special Taxes Department to be better equipped to handle the acceptance of documents filed electronically. This would afford taxpayers and the Special Taxes Department the opportunity to take advantage of the many benefits of electronic filing.

This proposal would also address problems under the existing Diesel Fuel Tax Law whereby a terminal operator is required to file with the Board a copy of any return filed with the Internal Revenue Service (IRS). That return must be filed with the Board no later than 10 days after filing the IRS return. The IRS' new ExSTARS system requires a terminal operator to file an electronic return at a secure web site and provides the return to the state if the terminal operator signs a consent form. This proposal would allow a terminal operator to satisfy its reporting requirements under the Diesel Fuel Tax Law by executing and providing to the Board a consent and authorization for the IRS to provide to the Board the Federal return filed by the terminal operator under Federal Regulation.

This proposal would also address an erroneous reference in the Diesel Fuel Tax Law to the Federal Regulation for returns required to be filed by a terminal operator, and provide that claim for refund forms under the Diesel Fuel Tax Law may include, but not be limited to, electronic media.

Section 7403.2 of the Revenue and Taxation Code is amended to read:

7403.2. (a) For the privilege of purchasing motor vehicle fuel exempt from taxes under paragraph (11) of subdivision (a) of Section 7401, each train operator must make a report to the board showing:

(1) The name and license number of the supplier from whom it purchased motor vehicle fuel and the number of gallons of motor vehicle fuel purchased that is exempt from the tax.

(2) Any other information required by the board.

(b) Each train operator shall prepare and file with the board ~~on forms prescribed by the board~~ a report in the form as prescribed by the board, which may include, but not be limited to, electronic media showing the information in subdivision (a) during each quarterly reporting period. The report shall be filed with the board on or before the last day of the month following the close of the quarterly period to which it relates. To facilitate the administration of this part, the board may require the filing of these reports for other than quarterly periods. Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.

(c) All of the administrative provisions of this part relating to a supplier shall be applicable to a train operator.

(d) The board may revoke the train operator's license provided for in Section 7403.1 due to the filing of inaccurate or improper reports.

Section 7651 of the Revenue and Taxation Code is amended to read:

7651. Each supplier shall prepare and file with the board ~~on forms prescribed by the board~~ a return in the form as prescribed by the board, which may include, but not be limited to, electronic media showing the total number of gallons of motor vehicle fuel removed, sold, or entered within this state during each calendar month, or that monthly period ended during that calendar month as the board may authorize, the amount of tax due for the month covered by the return, and other information as the board deems necessary for the proper administration of this part. The person shall file the return on or before the last day of the month following the monthly period to which it relates, together with a remittance payable to the Controller for the amount of tax due for that period less whatever amounts may have been paid theretofore for the same period because of returns, prepayment forms, and payments made on a weekly basis. To facilitate the administration of this part, the board may require the filing of the returns for other than monthly periods. Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.

Section 7652.5 of the Revenue and Taxation Code is amended to read:

7652.5. (a) Each terminal operator shall prepare and file with the board ~~on forms prescribed by the board~~ a report in the form as prescribed by the board, which may include, but not be limited to, electronic media showing, for the calendar month, or that monthly period ended during the calendar month as the board may authorize, the following:

- (1) The name and license number of each person that is a position holder at each terminal it operates;
- (2) The amount of motor vehicle fuel received at each terminal it operates;
- (3) The identity of each position holder with respect to the rack removals of motor vehicle fuel from each terminal it operates and the volume and dates of the removals;
- (4) The amount of motor vehicle fuel stored at each terminal it operates;
- (5) The destination (by state) of all motor vehicle fuel removed at a terminal rack of each terminal it operates, to the extent that information has been provided to the terminal operator; and

(6) Any other information required by the board for the proper administration of this part. The terminal operator shall file the report on or before the last day of the month following the monthly period to which it relates. To facilitate the administration of this part, the board may require the filing of the reports for other than monthly periods. Reports shall be authenticated in a form or pursuant to methods as may be prescribed by the board.

(b) Upon written approval of the board, a terminal operator may satisfy the requirements of subdivision (a) above by executing and providing to the board a consent and authorization for the Internal Revenue Service to provide to the board under Section 6103 of the Internal Revenue Code, the return filed by the terminal operator under Section 48.4101-2 of Title 26 of the Code of Federal Regulations. The board may, in its sole discretion, rescind its approval and require a terminal operator to file reports as specified in subdivision (a).

Section 7652.7 of the Revenue and Taxation Code is amended to read:

7652.7. (a) Each pipeline operator and vessel operator shall prepare and file with the board ~~on forms prescribed by the board~~ a report in the form as prescribed by the board, which may include, but not be limited to, electronic media showing, for the calendar month, or that monthly period ended during the calendar month as the board may authorize, all of the following:

- (1) The amount of motor vehicle fuel delivered to each terminal or refinery.
- (2) The location of the terminal or refinery where the motor vehicle fuel was delivered.
- (3) The date of delivery.
- (4) Any other information required by the board for the proper administration of this part.

The pipeline operator and vessel operator shall file the report on or before the last day of the month following the monthly period to which it relates. To facilitate the administration of this part, the board may require the filing of the reports for other than monthly periods. Reports shall be authenticated in a form or pursuant to methods as may be prescribed by the board.

(b) Upon written approval of the board, a pipeline operator and vessel operator may satisfy the requirements of subdivision (a) by executing and providing to the board a consent and authorization for the Internal Revenue Service to provide to the board under Section 6103 of the Internal Revenue Code, the return filed by the pipeline operator and vessel operator under Section 48.4101-2 of Title 26 of the Code of Federal Regulations. The board may, in its sole discretion, rescind its approval and require a pipeline operator and vessel operator to file reports as specified in subdivision (a).

Section 8752 of the Revenue and Taxation Code is amended to read:

8752. (a) Except as provided in subdivision (b), on or before the last day of the calendar month following each quarterly period every user shall, except as otherwise provided in Section 8608, file on forms prescribed by the board a return in the form as prescribed by the board, which may include, but not be limited to, electronic media showing the amount of any tax due and any other information as the board may require to carry out the purposes of this part. Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.

(b) This section shall not be applicable to any user whose sole use of fuel subject to the tax imposed by this part is for the propulsion of a privately operated passenger automobile, provided that the fuel used in this state, except fuel brought into this state in the fuel tank of the vehicle, is purchased from and delivered into the fuel tank of the vehicle by a vendor holding a permit issued under this part.

Section 8763 of the Revenue and Taxation Code is added to read:

8763. (a) Any return, declaration, statement, or other document required to be made under this part that is filed using electronic media shall be filed and authenticated pursuant to any method or form the board may prescribe.

(b) Notwithstanding any other law, any return, declaration, statement, or other document otherwise required to be signed that is filed by the taxpayer using electronic media in a form as required by the board shall be deemed to be a signed, valid original document, including upon reproduction to paper form by the board.

(c) Electronic media includes, but is not limited to, computer modem, magnetic media, optical disk, facsimile machine, or telephone.

Section 30181 of the Revenue and Taxation Code is amended to read:

30181. (a) When any tax imposed upon cigarettes under Article 1 (commencing with Section 30101) or Article 2 (commencing with Section 30121) of Chapter 2 is not paid through the use of stamps or meter impressions, the tax shall be due and payable monthly on or before the 25th day of the month following the calendar month in which a distribution of cigarettes occurs, or in the case of a sale of cigarettes on the facilities of a common carrier for which the tax is imposed pursuant to Section 30104, the tax shall be due and payable monthly on or before the 25th day of the month following the calendar month in which a sale of cigarettes on the facilities of the carrier occurs.

(b) Each distributor of tobacco products shall file a return ~~in the form prescribed by the board~~ in the form as prescribed by the board, which may include, but not be limited to, electronic media for each calendar month. The return shall be filed with the board on or before the 25th day of the calendar month following the close of the monthly period for which it relates, together with a remittance payable to the board, of the amount of tax, if any, due under Article 2 (commencing with Section 30121) of Chapter 2 for that period. To facilitate the administration of this part, the board may require the filing of the returns for longer than monthly periods. Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.

Section 30182 of the Revenue and Taxation Code is amended to read:

30182. (a) On or before the 25th day of each month, every distributor shall file ~~on forms prescribed by the board~~ a report in the form as prescribed by the board, which may include, but not be limited to, electronic media respecting his distributions of cigarettes and purchases of stamps and meter register units during the preceding month and such other information as the board may require to carry out this part. Reports shall be authenticated in a form or pursuant to methods as may be prescribed by the board.

(b) On or before the 25th day of each month, each distributor shall file, ~~on forms prescribed by the board,~~ a return in the form as prescribed by the board, which may include, but not be limited to, electronic media respecting his or her distributions of tobacco products and their wholesale cost during the preceding month, and such other information as the board may require to carry out this part. Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.

Section 30183 of the Revenue and Taxation Code is amended to read:

30183. (a) On or before the 25th day of each month every distributor required under Section 30108 to collect any tax during the preceding month shall file a report with the board ~~on forms prescribed by the board~~ in the form as prescribed by the board, which may include, but not be limited to, electronic media showing the number of cigarettes with respect to which he or she was required to collect the tax and such other information as the board may require to carry out the purposes of this part. Reports shall be authenticated in a form or pursuant to methods as may be prescribed by the board.

(b) On or before the 25th day of each month, each distributor required to collect any tax during the preceding month pursuant to Section 30108 shall file a return, ~~on forms prescribed by the board~~ in the form as prescribed by the board, which may include, but not be limited to, electronic media, which shows the wholesale cost of tobacco products with respect to which he or she was required to collect the tax and such other information as the board may require to carry out this part. Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.

Section 30186 of the Revenue and Taxation Code is amended to read:

30186. On or before the 25th day of each month the common carriers and authorized persons specified in Section 30104 shall file with the board a report of the sales of cigarettes or tobacco products made by them on the facilities of the carriers in California in the preceding calendar month in such detail ~~and form~~ as the board may prescribe and in the form as prescribed by the board, which may include, but not be limited to, electronic media, submitting with the report the amount of the tax due under Section 30104. Reports shall be authenticated in a form or pursuant to methods as may be prescribed by the board.

Section 30187 of the Revenue and Taxation Code is amended to read:

30187. Every consumer or user subject to the tax resulting from a distribution of cigarettes or tobacco products within the meaning of subdivision (b) of Section 30008 from whom the tax has not been collected under Section 30108 shall on or before the 25th day of the month following receipt of cigarettes or tobacco products file with the board a report of the amount of cigarettes received by him or her in the preceding calendar month in such detail ~~and form~~ as the board may prescribe and in the form as prescribed by the board, which may include, but not be limited to, electronic media, submitting with the report the amount of tax due. Reports shall be authenticated in a form or pursuant to methods as may be prescribed by the board.

Section 30188 of the Revenue and Taxation Code is amended to read:

30188. On or before the 25th day of each month, every wholesaler shall file ~~on forms prescribed by the board~~ a report in the form as prescribed by the board, which may include, but not be limited to, electronic media respecting his inventory, purchases, and sales of cigarettes or tobacco products during the preceding month and such other information as the board may require to carry out the purposes of this part. Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.

Section 30193 of the Revenue and Taxation Code is added to read:

30193. (a) Any return, report, declaration, statement, or other document required to be made under this part that is filed using electronic media shall be filed and authenticated pursuant to any method or form the board may prescribe.

(b) Notwithstanding any other law, any return, declaration, statement, or other document otherwise required to be signed that is filed by the taxpayer using electronic media in a form as required by the board shall be deemed to be a signed, valid original document, including upon reproduction to paper form by the board.

(c) Electronic media includes, but is not limited to, computer modem, magnetic media, optical disk, facsimile machine, or telephone.

Section 32251 of the Revenue and Taxation Code is amended to read:

32251. The tax is a direct obligation of the taxpayer and is due and payable monthly on or before the fifteenth day of each calendar month. Each taxpayer, on or before the fifteenth day of each month shall make out a tax return for the preceding calendar month, in the form as prescribed by the board, which may include, but not be limited to, electronic media ~~in such form as is prescribed by the board,~~ showing the amount of beer or wine or distilled spirits sold in this State, the amount of tax for the period covered by the return, and such other information as the board deems necessary. The taxpayer shall deliver the return, together with a remittance of the amount of tax due, to the office of the board on or before the fifteenth day of the month. Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.

Section 32263 of the Revenue and Taxation Code is added to read:

32263. (a) Any return, declaration, statement, or other document required to be made under this part that is filed using electronic media shall be filed and authenticated pursuant to any method or form the board may prescribe.

(b) Notwithstanding any other law, any return, declaration, statement, or other document otherwise required to be signed that is filed by the taxpayer using electronic media in a form as required by the board shall be deemed to be a signed, valid original document, including upon reproduction to paper form by the board.

(c) Electronic media includes, but is not limited to, computer modem, magnetic media, optical disk, facsimile machine, or telephone.

Section 40061 of the Revenue and Taxation Code is amended to read:

40061. On or before the last day of the month following each calendar quarter a return for the preceding quarterly period shall be filed with the board in the form as prescribed by the board, which may include, but not be limited to, electronic media in such form as the board may prescribe. A return shall be filed by every electric utility, and by every person purchasing electrical energy the consumption of which is subject to the surcharge and who has not paid the surcharge billed and required to be collected by an electric utility. The return shall be signed by the person required to file the return or by his duly authorized agent. Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.

Section 40063 of the Revenue and Taxation Code is amended to read:

40063. The board may prescribe the contents of returns of consumers subject to the surcharge. It may require the filing of returns by consumers in addition to those required by Section 40061 in circumstances where it finds that consumers' liabilities are not being included in the return of an electric utility or it determines that consumer returns are necessary for the efficient administration of this part. Consumers' returns shall cover such periods as the board may prescribe and in the form as prescribed by the board, which may include, but not be limited to, electronic media. Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.

Section 40069 of the Revenue and Taxation Code is added to read:

40069. (a) Any return, declaration, statement, or other document required to be made under this part that is filed using electronic media shall be filed and authenticated pursuant to any method or form the board may prescribe.

(b) Notwithstanding any other law, any return, declaration, statement, or other document otherwise required to be signed that is filed by the taxpayer using electronic media in a form as required by the board shall be deemed to be a signed, valid original document, including upon reproduction to paper form by the board.

(c) Electronic media includes, but is not limited to, computer modem, magnetic media, optical disk, facsimile machine, or telephone.

Section 41052 of the Revenue and Taxation Code is amended to read:

41052. On or before the last day of the second month following each month in which the surcharges were collected, a return for that month shall be filed with the board in the form as prescribed by the board, which may include, but not be limited to, electronic media in such form as the board may prescribe. Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.

The service supplier shall include a list of any service users who have refused to pay a cumulative total of three dollars (\$3) or more of the surcharge imposed by this part with each return filing.

Section 41063 of the Revenue and Taxation Code is added to read:

41063. (a) Any return, declaration, statement, or other document required to be made under this part that is filed using electronic media shall be filed and authenticated pursuant to any method or form the board may prescribe.

(b) Notwithstanding any other law, any return, declaration, statement, or other document otherwise required to be signed that is filed by the taxpayer using electronic media in a form as required by the board shall be deemed to be a signed, valid original document, including upon reproduction to paper form by the board.

(c) Electronic media includes, but is not limited to, computer modem, magnetic media, optical disk, facsimile machine, or telephone.

Section 43151 of the Revenue and Taxation Code is amended to read:

43151. (a) The fee imposed pursuant to Section 25174.1 of the Health and Safety Code which is a tax collected and administered under Section 43051 is due and payable to the board monthly on or before the last day of the third calendar month following the end of the calendar month for which the fee is due. Each taxpayer shall, on or before the last day of the third calendar month following the end of the calendar month for which the fee is due, make out a tax return for the calendar month, ~~in the form prescribed by the board~~ in the form as prescribed by the board, which may include, but not be limited to, electronic media in accordance with subdivision (c). The taxpayer shall deliver the return, together with a remittance of the amount of fee due, to the office of the board on or before the last day of the third calendar month following the end of the calendar month for which the fee is due. Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.

(b) With the approval of the board, a taxpayer who has more than one facility subject to the taxes collected and administered under this chapter, may file a combined tax return covering operations at more than one, or all, of those facilities.

(c) The form required to be submitted by the taxpayer pursuant to this section shall show, for the taxpayer and for each person from whom the taxpayer accepted hazardous waste for disposal, all of the following:

(1) The total amount of hazardous waste subject to the tax and the amount of the tax for the period covered by the return.

(2) The amount of hazardous waste disposed during the tax period that is in each of the fee categories described in Section 25174.6 of the Health and Safety Code, and the amount of disposal fees paid for each of those categories.

(3) The amount of hazardous waste received for disposal by the taxpayer's facility or facilities that is exempt from the payment of disposal fees pursuant to Section 25174.7 of the Health and Safety Code, including a copy of any written documentation provided for any shipment or shipments of hazardous waste received by a facility.

(4) The amount of RCRA hazardous waste which is treated by the taxpayer so that the waste is considered to be non-RCRA hazardous waste for purposes of the disposal fee, pursuant to paragraph (2) of subdivision (b) of Section 25174.6.

(d) (1) Each taxpayer shall maintain records documenting all of the following information for each person who has submitted hazardous waste for disposal by the taxpayer during each calendar month and shall make those records available for review and inspection at the request of the board or the department:

(A) The tonnage of hazardous waste submitted for disposal.

(B) The type of hazardous waste disposed as specified by Section 25174.6 of the Health and Safety Code, including both of the following:

(i) Any characterization of the hazardous waste made by the person submitting the hazardous waste for disposal.

(ii) Any other documentation which the taxpayer maintains regarding the type of hazardous waste disposed to land.

(C) Any representation made by the person submitting the hazardous waste regarding any exemptions that may be applicable to the payment of disposal fees.

(D) For any RCRA hazardous waste which is treated by the taxpayer so that the waste is considered to be non-RCRA hazardous waste for purposes of the disposal fee, pursuant to paragraph (2) of subdivision (b) of Section 25174.6, all of the following information:

(i) The tonnage and type of hazardous waste.

- (ii) The method or methods used to treat the hazardous waste.
 - (iii) Operating records documenting the treatment activity.
 - (iv) Representative and statistical waste sampling and analysis data demonstrating that the waste is no longer RCRA hazardous waste at the time of disposal.
- (2) If the hazardous wastes submitted for disposal were accompanied by a manifest, the information specified in paragraph (1) shall be maintained by manifest number for each calendar month.

Section 43152.6 of the Revenue and Taxation Code is amended to read:

43152.6. (a) The fee imposed pursuant to Section 25205.2 of the Health and Safety Code which is collected and administered under Section 43053 of this code is due and payable to the board annually on or before the last day of the second month following the end of the calendar year.

(b) Every operator of a facility subject to the fee imposed pursuant to Section 25205.2 of the Health and Safety Code shall file an annual return ~~on the forms provided by the board~~ in the form as prescribed by the board, which may include, but not be limited to, electronic media and pay the proper amount of fee due. Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.

(c) For purposes of subdivision (a), except as provided in subdivision (d), the operator of a facility shall pay the applicable fee based on the type and size of the facility, as specified in Sections 25205.1 and 25205.4 of the Health and Safety Code. The board shall credit the prepayment of the fee made pursuant to Section 43152.12 against the amount due with the annual return.

(d) Notwithstanding subdivision (c), the fee for the 1991 reporting period, which is from July 1, 1991, to December 31, 1991, inclusive, is 50 percent of the fee specified in Section 25205.4 of the Health and Safety Code, based on the type and size of the facility, as specified in Section 25205.4 of the Health and Safety Code.

Section 43152.7 of the Revenue and Taxation Code is amended to read:

43152.7. (a) The fee imposed pursuant to Section 25205.5 of the Health and Safety Code which is collected and administered under Section 43053 is due and payable on the last day of the second month following the end of the calendar year.

(b) Every generator subject to the fee imposed pursuant to Section 25205.5 of the Health and Safety Code shall, ~~on forms prescribed by the board,~~ file an annual return in the form as prescribed by the board, which may include, but not be limited to, electronic media and pay the proper amount of fee due. The board shall credit the prepayment made pursuant to Section 43152.15 against the amount due with the annual return. Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.

(c) The fee imposed by Section 25205.5 of the Health and Safety Code shall be offset by any fees paid by the generator for the preceding calendar year for a local hazardous waste management program conducted by a local agency pursuant to a memorandum of understanding with the department. The amount of the credit provided under this subdivision shall not exceed an amount equal to the fees paid to the local agency or the generator fee due under Section 25205.5 of the Health and Safety Code, whichever is less. The credit for local fees paid shall not include fees required under Chapter 6.7 (commencing with Section 25280) or Chapter 6.95 (commencing with Section 25500) of Division 20 of the Health and Safety Code.

Section 43152.9 of the Revenue and Taxation Code is amended to read:

43152.9. (a) The fee imposed pursuant to Section 25205.6 of the Health and Safety Code, which is collected and administered under Section 43054, is due and payable on the last day of the second month following the end of the calendar year.

(b) Every corporation subject to the fee imposed pursuant to Section 25205.6 of the Health and Safety Code shall, ~~on forms prescribed by the board,~~ file an annual return in the form as prescribed by the board, which may include, but not be limited to, electronic media and pay the proper amount of fee due. Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.

Section 43152.13 of the Revenue and Taxation Code is amended to read:

43152.13. (a) The fee imposed pursuant to Section 105190 of the Health and Safety Code, which is collected and administered under Section 43056, is due and payable on the last day of the second month following the end of the calendar year.

(b) Every employer subject to the fee imposed pursuant to Section 105190 of the Health and Safety Code shall, ~~on forms provided by the board,~~ file an annual return in the form as prescribed by the board, which may include, but not be limited to, electronic media and pay the proper amount of fee due. Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.

Section 43152.14 of the Revenue and Taxation Code is amended to read:

43152.14. The fee imposed pursuant to Section 105310 of the Health and Safety Code, that is collected and administered under Section 43057, is due and payable on or before April 1 of each year for the previous calendar year. A feepayer shall file a return in the form as prescribed by the board, which may include, but not be limited to, electronic media. Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.

Section 43173 of the Revenue and Taxation Code is added to read:

43173. (a) Any return, declaration, statement, or other document required to be made under this part that is filed using electronic media shall be filed and authenticated pursuant to any method or form the board may prescribe.

(b) Notwithstanding any other law, any return, declaration, statement, or other document otherwise required to be signed that is filed by the taxpayer using electronic media in a form as required by the board shall be deemed to be a signed, valid original document, including upon reproduction to paper form by the board.

(c) Electronic media includes, but is not limited to, computer modem, magnetic media, optical disk, facsimile machine, or telephone.

Section 45151 of the Revenue and Taxation Code is amended to read:

45151. (a) The fee imposed pursuant to Section 48000 of the Public Resources Code is due and payable to the board quarterly on or before the 25th day of the calendar month following the quarterly period for which the fee is due. Each fee payer shall prepare a return in the form as prescribed by the board, which may include, but not be limited to, electronic media ~~in the form as prescribed by the board,~~ showing the total amount of solid waste subject to the fee, the amount of fee for the period covered by the return, and any other information that the board determines to be necessary. Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.

(b) The fee payer shall deliver the return, together with a remittance of the amount of fee due, to the office of the board on or before the 25th day of the calendar month following the quarterly period for which the fee is due.

Section 45163 of the Revenue and Taxation Code is added to read:

45163. (a) Any return, declaration, statement, or other document required to be made under this part that is filed using electronic media shall be filed and authenticated pursuant to any method or form the board may prescribe.

(b) Notwithstanding any other law, any return, declaration, statement, or other document otherwise required to be signed that is filed by the taxpayer using electronic media in a form as required by the board shall be deemed to be a signed, valid original document, including upon reproduction to paper form by the board.

(c) Electronic media includes, but is not limited to, computer modem, magnetic media, optical disk, facsimile machine, or telephone.

Section 46151 of the Revenue and Taxation Code is amended to read:

46151. (a) The fees collected and administered under Sections 46051 and 46052 are due and payable to the board monthly on or before the 25th day of the calendar month following the monthly period for which the fee is due. Each feepayer, on or before the 25th day of the month following each monthly period, shall make out a return in the form as prescribed by the board, which may include, but not be limited to, electronic media for the the information required to be reported by Sections 8670.40 and 8670.48 of the Government Code and any other information that the board determines to be necessary to carry out this part. Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.

(b) The feepayer shall deliver the return, together with a remittance of the amount of fee due, if any, to the office of the board on or before the 25th day of the month following the monthly period for which the fee is due.

(c) In addition to the returns due pursuant to subdivision (a), each feepayer shall provide an annual information return, in the form as prescribed by the board, which may include, but not be limited to, electronic media showing the information required to be reported by Section 8670.48 of the Government Code and any other information that the board determines to be necessary to carry out this part. The feepayer shall deliver the return containing the required information for the preceding calendar year to the office of the board on or before February 1st of each year. Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.

Section 46163 of the Revenue and Taxation Code is added to read:

46163. (a) Any return, declaration, statement, or other document required to be made under this part that is filed using electronic media shall be filed and authenticated pursuant to any method or form the board may prescribe.

(b) Notwithstanding any other law, any return, declaration, statement, or other document otherwise required to be signed that is filed by the taxpayer using electronic media in a form as required by the board shall be deemed to be a signed, valid original document, including upon reproduction to paper form by the board.

(c) Electronic media includes, but is not limited to, computer modem, magnetic media, optical disk, facsimile machine, or telephone.

Section 50109 of the Revenue and Taxation Code is amended to read:

50109. The fee collected under Section 50108 is due and payable to the board quarterly on or before the 25th day of the month following the end of each calendar quarter. Each fee payer, on or before the 25th day of the month following the quarterly period for which the fee is due, shall prepare a fee return for the preceding quarterly period, in the form as prescribed by the board, which may include, but not be limited to, electronic media ~~in the form as prescribed by the board,~~ showing the total number of gallons of petroleum placed into underground storage tanks which he or she owns during the period, the amount of the fee for the period covered by the return, and any other information that the board determines to be necessary. The fee payer shall deliver the return, together with a remittance of the amount of the fee due, to the office of the board on or before the 25th day of the month following the quarterly period for which the fee is due. Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.

Section 50112.10 of the Revenue and Taxation Code is added to read:

50112.10. (a) Any return, declaration, statement, or other document required to be made under this part that is filed using electronic media shall be filed and authenticated pursuant to any method or form the board may prescribe.

(b) Notwithstanding any other law, any return, declaration, statement, or other document otherwise required to be signed that is filed by the taxpayer using electronic media in a form as required by the board shall be deemed to be a signed, valid original document, including upon reproduction to paper form by the board.

(c) Electronic media includes, but is not limited to, computer modem, magnetic media, optical disk, facsimile machine, or telephone.

Section 55040 of the Revenue and Taxation Code is added to read:

55040. A feepayer shall file a return in the form as prescribed by the board, which may include, but not be limited to, electronic media. Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.

Section 60107 of the Revenue and Taxation Code is amended to read:

60107. (a) For the privilege of purchasing diesel fuel exempt from taxes under paragraph (7) of subdivision (a) of Section 60100, each train operator must make a report to the board showing:

(1) The name and permit number of the supplier from whom it purchased undyed diesel fuel and the number of gallons of undyed diesel fuel purchased that is exempt from the tax.

(2) Any other information required by the board.

(b) Each train operator shall prepare and file with the board ~~on forms prescribed by the board~~ a report in the form as prescribed by the board, which may include, but not be limited to, electronic media showing the information in subdivision (a) during each quarterly reporting period. The report shall be filed with the board on or before the last day of the calendar month following the close of the quarterly period to which it relates. To facilitate the administration of this part, the board may require the filing of these reports for other than quarterly periods. Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.

(c) The board may revoke the train operator's permit provided for in Section 60106.1 due to the filing of inaccurate or improper reports.

(d) All of the administrative provisions of this part relating to a supplier shall be applicable to a train operator.

Section 60201 of the Revenue and Taxation Code is amended to read:

60201. Each supplier shall prepare and file with the board ~~on forms prescribed by the board~~ a return in the form as prescribed by the board, which may include, but not be limited to, electronic media showing the total number of gallons of diesel fuel removed, entered, or sold by him or her within this state during each calendar month, or the monthly period ended during that calendar month as the board may authorize, the amount of tax due for the month covered by the return, and any other information as the board deems necessary for the proper administration of this part. The person shall file the return on or before the last day of the calendar month following the monthly period to which it relates, together with a remittance payable to the board for the amount of tax due for that period, less whatever amounts may have been paid theretofore for the same period because of weekly

returns. To facilitate the administration of this part, the board may require the filing of the returns for other than monthly periods. Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.

Section 60202 of the Revenue and Taxation Code is amended to read:

60202. (a) Each interstate user shall prepare and file with the board ~~on forms prescribed by the board~~ a return in the form as prescribed by the board, which may include, but not be limited to, electronic media showing the amount of diesel fuel used during the quarterly reporting period by the interstate user in this state, the amount of any tax due, and any other information as the board may require for the administration of this part. The return shall be filed with the board on or before the last day of the calendar month following the close of the quarterly period to which it relates, together with a remittance payable to the board of the amount of tax due. To facilitate the administration of this part, the board may require the filing of returns for other than quarterly periods. Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.

(b) An interstate user subject to the tax imposed by Section 60115 shall be allowed a credit against the amount of tax due on his or her return for an amount equal to the tax imposed by Section 60115 on diesel fuel purchased in this state in that same return period for use in the operation of a qualified motor vehicle. No credit shall be allowed unless the tax imposed by Section 60050 and the taxes imposed by Part 1 (commencing with Section 6001) and Part 1.5 (commencing with Section 7200) of Division 2 of the Revenue and Taxation Code and Section 35 of Article XIII of the California Constitution have been paid upon the purchase of the diesel fuel by the interstate user to a diesel vendor in this state. When the amount of the credit for any return period exceeds the amount of tax due for the return period, the excess shall be allowed as a credit against the amount of tax due for succeeding reporting periods or shall be refunded.

(c) Credits and refunds allowed pursuant to subdivision (b) shall be charged against the Motor Vehicle Fuel Account to the extent the total amount of credits and refunds allowed to all taxpayers for the fiscal year does not exceed the combined amounts due under subdivisions (a) and (b) of Section 60115. To the extent the total amount of credits and refunds allowed to all taxpayers for the fiscal year pursuant to subdivision (b) exceeds the combined amounts due under subdivisions (a) and (b) of Section 60115, the credits and refunds shall be charged against the Motor Vehicle Fuel Account as to the amount of the credits and refunds established under subdivision (a) of Section 60115 and shall be charged against the Retail Sales Tax Fund as to the amount of the credits and refunds established under subdivision (b) of Section 60115.

Section 60204 of the Revenue and Taxation Code is amended to read:

~~60204. Each terminal operator shall file with the board a copy of any return required to be filed with the Internal Revenue Service pursuant to Section 48.4101-4T of Title 26 of the Code of Federal Regulations. The copy of the return shall be filed no later than 10 days after the original filing of the federal return.~~

(a) Each terminal operator shall prepare and file with the board a report in the form as prescribed by the board, which may include, but not be limited to, electronic media showing, for the calendar month, or that monthly period ended during the calendar month as the board may authorize, the following:

(1) The name and license number of each person that is a position holder at each terminal it operates;

(2) The amount of diesel fuel received at each terminal it operates;

(3) The identity of each position holder with respect to the rack removals of diesel fuel from each terminal it operates and the volume and dates of the removals;

(4) The amount of diesel fuel stored at each terminal it operates;

(5) The destination (by state) of all diesel fuel removed at a terminal rack of each terminal it operates, to the extent that information has been provided to the terminal operator; and

(6) Any other information required by the board for the proper administration of this part. The terminal operator shall file the report on or before the last day of the month following the monthly period to which it relates. To facilitate the administration of this part, the board may require the filing of the reports for other than monthly periods. Reports shall be authenticated in a form or pursuant to methods as may be prescribed by the board.

(b) Upon written approval of the board, a terminal operator may satisfy the requirements of subdivision (a) above by executing and providing to the board a consent and authorization for the Internal Revenue Service to provide to the board under Section 6103 of the Internal Revenue Code, the return filed by the terminal operator under Section 48.4101-2 of Title 26 of the Code of Federal Regulations. The board may, in its sole discretion, rescind its approval and require a terminal operator to file reports as specified in subdivision (a).

Section 60205 of the Revenue and Taxation Code is amended to read:

~~60205. Each exempt bus operator shall prepare and file with the board on forms prescribed by the board a return~~ in the form as prescribed by the board, which may include, but not be limited to, electronic media showing the total number of gallons of diesel fuel used in the exempt bus operation by him or her within this state during each calendar month, or the monthly period ended during that calendar month as the board may authorize, the amount of tax pursuant to Section 60502.2 due for the month covered by the return, and any other information as the

board deems necessary for the proper administration of this part. The person shall file the return on or before the last day of the calendar month following the monthly period to which it relates, together with a remittance payable to the board for the amount of tax due for that period. To facilitate the administration of this part, the board may require the filing of the returns for other than monthly periods. Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.

Section 60205.5 of the Revenue and Taxation Code is amended to read:

60205.5. Each government entity shall prepare and file with the board ~~on forms prescribed by the board~~ a return in the form as prescribed by the board, which may include, but not be limited to, electronic media showing the total number of gallons of dyed diesel fuel and undyed diesel fuel used in a diesel-powered highway vehicle during each calendar month, or the monthly period ending during the calendar month covered by the return, and any other information as the board deems necessary for the proper administration of this part. The person shall file the return on or before the last day of the calendar month following the monthly period to which it relates, together with a remittance payable to the board for the amount of tax due for that period. To facilitate the administration of this part, the board may require the filing of the returns for other than monthly periods. Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the board.

(b) A government entity that has paid diesel fuel tax to a retail vendor that sold the diesel fuel to the government entity shall be allowed a credit on its tax return for the tax paid to the retail vendor.

Section 60505.5 of the Revenue and Taxation Code is added to read:

60505.5. The claim for refund forms prescribed in 60501(c) and 60502(d) may include, but not be limited to, electronic media. The claim for refund forms shall be authenticated in a form or pursuant to methods as may be prescribed by the board.